COMPUTER ASSISTED AUDIT

State and local tax auditors can substantially improve the effectiveness and productivity of their audit work by making use of electronic records. This course is designed to assist auditors when working with electronic taxpayer records.

Objective: To provide participants with the confidence and skills to conduct an audit using electronic records. From the initial contact with the taxpayer in knowing what types of records and information to request to the completion of the final schedules, the auditor will have the basic skills in Excel and Access to process electronic records.

Audience: The course is designed as a basic course for all state auditors who have a need to process electronic records in an audit environment.

Prerequisites: Ability to use spreadsheet or database applications on a personal computer.

Student Requirements: Each participant is required to have a notebook computer. The notebook computer should be equipped with a CD-Drive for the purpose of downloading software, Excel spreadsheet files and Access database files. WinZip should also be installed on the computer.

Program Level: Beginning

Program Content: Introduction to the knowledge and skills needed to work with electronic records during an audit.

Course Materials: Participants will receive a comprehensive course binder which includes the course material and exercises.

Advance Preparation: None

Instructional Delivery Methods: Lecture with problems sets.

Recommended CPE credit: 24 hours

Registration Information: Contact Antonio Soto at asoto@mtc.gov or 202-508-3846

Program – Day One – 8:00 AM – 4:00 PM

- Requesting Electronic files
- Types of files – text, Excel, Access or dbf
- Receiving, storing handling and returning taxpayer electronic records
- Verifying data for completeness
- Introduction to Excel Functions (Left, Mid, Right, Date, Concatenate, Value, Len, Proper, Extracting imbedded fields within fields)

Program – Day Two – 8:00 AM – 4:00 PM

- Working with Auto Filters
- Vlookup
- Working with Pivot Tables
- WinZip Software
- Introduction to Microsoft Access Database
- Terms
- Creating
  - ➢ Field
  - ➢ Record
  - ➢ Table
  - ➢ Database
  - ➢ Query
  - ➢ Forms
  - ➢ Reports
- Data Dictionary/Record layout

Program – Day Three – 8:00 AM – 4:00 PM

- Importing data
- Extracting data
- Working with queries and functions
- Pulling a sample of records
- Integrating Access with Excel
- Appending
- Inserting calculated fields